### SIKKIM



#### GAZETTE

## GOVERNMENT

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 47/2020-GST/SIKKIM

Date: 9th June, 2020

#### NOTIFICATION

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department, No.35/2020- State Tax, dated the 3<sup>rd</sup> April, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely: -

"Provided that where an e-way bill has been generated under rule 138 of the Sikkim Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020."

This notification shall come into force with effect from the 31st day of May, 2020.

Jigme Dorjee Bhutia Secretary Commercial Taxes Division Finance Department